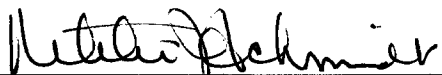


**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor-Controller		(2) MEETING DATE March 28, 2006		(3) CONTACT/PHONE Chintana Mainous (805) 781-1927	
(4) SUBJECT Submittal of a cash procedures review at San Luis Obispo County Assessor Department in San Luis Obispo, and Atascadero offices, conducted on February 21, 2006.					
(5) SUMMARY OF REQUEST The purpose of our review was to determine compliance with the County Cash Handling Policy and to establish accountability for the cash on hand at the time of the review. The results of our review revealed all cash funds and cash receipts on hand to be in balance at the time of the count. In addition, we verified that the department is applying adequate internal controls over its cash handling functions.					
(6) RECOMMENDED ACTION Please review the report for your information. No departmental response is required.					
(7) FUNDING SOURCE(S) N/A		(8) CURRENT YEAR COST N/A		(9) ANNUAL COST N/A	
(10) BUDGETED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> N/A <input type="checkbox"/> NO					
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST):					
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____					
(13) SUPERVISOR DISTRICT(S) 1st, 2nd, 3rd, 4th, 5th, <u>All</u>			(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		
(15) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)			(16) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input checked="" type="checkbox"/> N/A		
(17) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A			(18) APPROPRIATION TRANSFER REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A		

(19) ADMINISTRATIVE OFFICE REVIEW <div style="text-align: center;">  </div>	<div style="font-size: 2em; transform: rotate(-15deg);"> B-12 3/28/06 </div>
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County of San Luis Obispo

Office of the Auditor-Controller

1055 Monterey Street

County Government Center, Room D220

San Luis Obispo, California 93408

(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA

Auditor-Controller

BILL ESTRADA

Assistant

TO: HONORABLE BOARD OF SUPERVISORS

FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER *Caes*

DATE: MARCH 28, 2006

SUBJECT: CASH PROCEDURES REVIEW OF THE SAN LUIS OBISPO COUNTY ASSESSOR DEPARTMENT IN SAN LUIS OBISPO, AND ATASCADERO OFFICES

Summary

We present our report on the cash procedures review of the San Luis Obispo County Assessor's Department at the San Luis Obispo, and Atascadero offices, conducted on February 21, 2006.

Recommendation

We recommend that the Board receive and file the report. No departmental response is required.

Discussion

The results of our review revealed the cash fund and all cash receipts on hand, in all material respects, to be in balance at the time of the count. In addition, we verified that the department is applying adequate internal controls over its cash handling functions.

Other Agency Involvement/Impact

None.

Financial Considerations

The County Assessor's Office deposits approximately \$14,000 per month.

Results

The Auditor-Controller's program of periodic cash procedures reviews help maintain and improve internal controls and procedures for cash handling by County staff.

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County of San Luis Obispo
Office of the Auditor-Controller
1055 Monterey Street
County Government Center Room D360
San Luis Obispo, California 93408
(805) 781-5040 FAX (805) 781-1220



GERE W. SIBBACH, CPA
Auditor-Controller
BILL ESTRADA
Assistant

March 17, 2006

Tom Bordonaro, County Assessor
County Government Center, D360
San Luis Obispo, CA 93408

Dear Mr. Bordonaro:

On February 21, 2006, our office conducted an unannounced cash procedures review at the San Luis Obispo County Assessor's Atascadero and San Luis Obispo Offices.

Purpose

The purpose of our review was to determine compliance with the County Cash Handling Policy and to establish accountability for the cash on hand at the time of the count.

Scope

Our review included physically counting all cash on hand for February 21, 2006, and reconciling the amount to the department's accountability figures. Our review also included an evaluation of internal control over cash receipts and petty cash fund expenditures and reimbursements. Our evaluation of internal controls consisted of inquiries of departmental staff and personal observations, and testing of selected documents and procedures.

Finding and Recommendation

CASH FUNDS

The results of our examinations revealed all cash funds and cash receipts on hand, in all material respects, to be in balance at the time of the count and that the department is in general compliance with the Cash Handling Policy.

Recommendation

None.

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Tom Bordonaro, County Assessor
March 17, 2006
Page 2

We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.

Sincerely,

Gere W. Sibbach, CPA
Auditor-Controller

A handwritten signature in cursive script, appearing to read "N. Booth".

Norman L. Booth, CPA
Chief Internal Auditor

Handwritten initials or a mark, possibly "B2" or "B4", written in a stylized, bold font.